

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2084 - SB 2727

March 4, 2022

SUMMARY OF BILL: Authorizes The Grove at the Williamson Family Farm in Rutherford County to sell alcoholic beverages for on-premises consumption.

ESTIMATED FISCAL IMPACT:

**Increase State Revenue - \$2,300/FY22-23/ABC Fund
\$2,000/FY23-24 and Subsequent Years/ABC Fund**

Increase Local Revenue – \$1,500/FY22-23 and Subsequent Years

Assumptions:

- This legislation only applies to one entity located in Murfreesboro, Rutherford County.
- It is assumed that The Grove at the Williamson Family Farm will seek a Premier Type Tourist Resort license.
- There is an initial application fee of \$300 and a \$2,000 annual fee payable to the Tennessee Alcoholic Beverage Commission (ABC).
- A total increase in state revenue to ABC of \$2,300 (\$300 + \$2,000) in FY22-23 and an increase in state revenue to ABC of \$2,000 in FY23-24 and subsequent years.
- Pursuant to Tenn. Code Ann. § 57-4-301(b)(2), the local privilege tax is estimated to be \$1,500 for a Premier Type Tourist Resort.
- A recurring increase in local revenue of \$1,500 in FY22-23 and subsequent years.
- Vendors currently serve alcoholic beverages on the premises of The Grove at the Williamson Family Farm; therefore, any additional increase in tax revenue raised from the proposed legislation is considered to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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